Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

SCHEDULE 1

The First-tier Tax Tribunal for Scotland Rules of Procedure 2015

PART 4

Correcting, Setting Aside and Appealing decisions of the First-tier Tribunal

Application for permission to appeal a decision of the First-tier Tribunal

- **40.**—(1) A person seeking permission to appeal must make a written application to the First-tier Tribunal for permission to appeal.
 - (2) An application under paragraph (1) must—
 - (a) identify the decision of the First-tier Tribunal to which it relates;
 - (b) identify the alleged error or errors in the decision; and
 - (c) state the result the party making the application is seeking.